App. F. IX-4

1927-28

File No. 39-27

Previous References (Prison)

Serial Nos. 1 to 4

Later References

P 85 .21-27 (1 to 4)
Prison depm 39 of 27-28
" 43 28 (1 to 2
" 78-28 (1-10)
30-34 87-4

General and Revenue Secretariat.

rial Nos. - four

Part B for March 1928.

SUBJECT

The audit note on the accounts of the Central Jail Bangalore.

S C no 4.

To
the D. G. of Prisons
the Comptroller &c &c

G.O. No: 10272-3 dg 9-2-1928

Issues certain instructions with permit referred to in the audit notes on the accounts of B jail.

H.S.
13/3/28

4198

App. F. III—2]

General and Revenue Secretariat. Prisons File No. 39/1 of 1927.

Serial No.	
1.	From the D.G. of Prisons at Bangalore No 301/L.A.D. dt 17.11.27 forwards for information and orders a copy/extract of the more important items from the admission register of the Central Jail Bangalore for the period from January 25 to Dec 26. Draft to the D.G. of Prisons Bangalore dt 28/11 28/11 For perusal before issue Gen. Secy 29/11 29/11 Issued 29/11
2	Do dt D.G. of Prisons No G 6309 dt 6-12-27 Forwards for favour remarks a copy of the above.

NOTE—Contn. sheet.

WD 0321—GPB—60,000—24-5-27

General and Revenue Secretariat. Prems File No. 39 of 1927.

Serial No.

From the Inspector General of Prisons
wardy Sa

No C 5:95-5/27.226.2 7. 1. 28
forwards the extract of the more
important items noted by the Comptr
in the report on the audit of accts
of the Bor Jail for ten period from Jany 26
to Dec 26 with further remarks of the
Superintendent of that Jail
Subd for perusal. No further action
seems to be necessary —

19/1, 29/1/28

A draft G.O. omitting
points raised in the audit
note may be put up

26/1

draft G.O. Subd further Revised as
directed in person — —

28/1
2/2

Please submit typed draft

4/2

Typed draft Subd.

7/2 8/2

Please type draft as
revised

9/2

Typed draft Subd

9/2

NOTE—Contn. sheet.

WD 0321—GPB—60,000—24-5-27

App. F. III—2]

General and Revenue Secretariat. Prisons File No. 39 of 192 7.

Serial No.

Draft G.O. as suggested for consideration

Secy 10/2

Q.C. 02217/27

13/2

Please return for the reasons already stated

Genl Secy)

Genl Secy 11/2

Genl Secy.

1/3.25

Secy 2/3

GEN. & REV. SECT. 1 MAR 1927 3 FINANCIAL BRANCH.

12019 27/2

219 3/3

Sec 3/3/25

Issue Secy 8/3

The D.G. of Prisons
The Camp Office
G.O. 272-3 dated 9.2.28
drawn attention to instructions on the points
referred to in the audit note on the above cases
of the Borstal Jail for the period from
Jany 25 to Dec 27

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NOTE—Contn. sheet.

WD 0324—GRE—60,000—24-5-27

Pri 60-26(1-3)

Fr 4198

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

No. 301 LAD

Comptroller's Office, Bangalore,

Dated the 17th November *192*7

Pri 39-27-1

To

R. Ranga Rao, Esq., B.A., B.L.,
Secretary to the Govt. of Mysore,
General Departments, Bangalore.

Sir,

I have the honor to forward herewith for the information and orders of Government, an extract of the more important items from the audit note on the accounts of the Central Jail Bangalore for the period from January 1925 to December 1926 received back with letter No.C.301-5 dated 1st November 1927 from the Inspector General of Prisons in Mysore.

I have the honor to be,
Sir,
Your most obedient servant,

Comptroller.

MSR

This procedure is irregular and is opposed to Article I of Mysore Account Code, Vol.I The advance account may hereafter be recouped more often than once a month so that funds may be available to meet further expenses.

more to be prepared monthly in recoupment of expenditure and thus the head clerk who has various other duties to perform, finds it difficult to do from want of time. The permanent advance of the Jail proper may therefore be raised from Rs.300/- to Rs.500/-.

Senior Surgeon's remarks. - The permanent advance may be recouped as often as it is necessary without incurring the expenditure from other funds on hand contrary to financial rules.

than one bill a month is no sufficient reason to raise the permanent advance or in its absence to utilise other receipts.

4. 20. Day Book of realisation.

(a) On 23rd January 1925 an amount of Rs.12/- is shown as received from the Superintendent, Government Art Work-shop, as against the actual receipt of Rs.9-12-0. The amount remitted by the Store-keeper to the Chief Jailor along with the realisations for the day is the former amount thus making good the differences of Rs.2-4-0

a. Such irregularities will be avoided in future.

b. The irregularities will be avoided.

c. The mistake was in totalling the receipts of money on 2-

There is no means of check over the accounts of cash by the Store-keeper except that of the Chief Jailor and the Super-

his pocket on finding out the mistake on 26th January 1925 it has been taken back by him. This procedure is objectionable.

(b) The receipt of Rs.4/- on 4th January 1926 is taken to Day book only on 7-1-1926, after a delay of three days. This is irregular.

(c) The total realisations as per details of receipts in the daily realisation book from 2nd November 1926 is Rs.317-10-6 but the total is wrongly worked out as 314-10-6, i.e., Rs.3/- less. The latter amount was taken to the general cash book leaving the balance unaccounted for until pointed out during audit. What was done with the money actually received has to be explained.

(d) On 7th December 1926 three English towels are sold to one Subba Rao, for Rs.2-7-0 but Rs.3-7-0 is taken to the cash realisation book and the excess taken is made good by the Store-keeper. This sort of making good from his private pocket without investigation is very irregular.

as the previous Accounts were not checked. Now the balance of Rs.3/- will be recovered from the Store-keeper and remitted to treasury.

d. Here also the mistake was due to wrong calculation which is due to heavy work.

find time to go through the Accounts of the Department in detail There is necessity for a regular accountant or a cashier to account for cash and check the Accounts. There is a large amount of cash transactions daily in the shape of civil batta, fines, decree amounts in addition to the departmental receipts and expenditure.

2. 4. Para 31. It is urged that, since all necessary entries regarding articles received for repairs and such of them for which materials are supplied by parties themselves are entered in the trifoil indents from where they are taken to day books of realisation on credit sales book, no entries are necessary into the stock book. The time taken to execute an order and supply the finished product is very often considerable for various reasons. Even after the receipt of the prepared articles it is some-time later that the article is actually delivered to the party concerned. It is entered in the Day book of realisation or in credit sales only when it is actually delivered. It would be therefore better to enter all materials received with the order in the order book and columns opened to note the receipt of prepared articles from the work sheets, along with the balance of raw materials received back and the date of delivery thereof.

Generally with an order no materials are received. After partial completion or with an estimate articles required are intimated to those who place orders. If the party supplies articles these are entered in the Order Book. In these and other cases no balance is left.

Among the innumerable orders it is not always easy to single out the unexecuted ones at any time particularly during the test audit. There are various reasons such as professional pressures not being available, No. of orders being heavy, etc. which tend to delay the execution of orders in time. A reference to unclaimed stock remaining in the manufactory will convince the necessity for the maintenance of the account in such a manner as to arrive at the outstanding orders at a glance

3. Part II.5. The permanent advance is not being recouped in time to meet contingent expenditure

The monthly expenditure averages more than Rs.300/-

The head clerk's inability to prepare more

Extract of important items from the Audit Note on the Accounts of the Central Jail at Bangalore from January 1925 to December 1926

-0-

Serial No.	Para of Audit Report.	Extract from the Audit Report.	Reply of the Officer and the Head of the Department.	Further remarks of the Comptroller.
1.	Part I.2.	Para 4(7): The accounting of timber. The contents of logs as soon as they are received should be noted in the stock book as at present. When the logs are sawn up into planks rafters, etc., the latter have to be accounted for as such, separately after taking measurement of their contents into the stock book. The individual issues under these are to be noted and balances struck. This will enable the taking and comparing of stock on hand with the book balance.	Account is maintained of the planks, etc., into which a log is sawn. Thereafter issues are made to the carpenter maistry according to his estimate and the remnants left are pure scantings difficult to measure or unfit for use. Senior Surgeon's remarks. The Superintendent will maintain a correct account of sawn timber in future.	The accounting of timber is imperfect. The procedure adopted hitherto is to charge off the consumption during a year in the stock book. It may not be possible to maintain accounts of scantings but of planks, etc., there should be regular Accounts and at the time of stock-taking the officer should note the stock of timber on hand with a note as to the difference, et.

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G. R. S. 26j

Prisons File No 39-27
Serial No. 2

Diary No. 9/14 of letter replied to .....

No. 9 6309 | and one

General and Revenue Secretariat
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To
The Inspector General of Prisons
Mysore

Date of issue 6-12-1927

Signed by W. M. Sastradai

Sir,

I am directed to forward herewith for favour of further remarks a copy of an extract of the more important items noted by the Comptr in his report on the audit of accts of the Central Jail Bangalore for the period from January 1925 to Dec 1926.

I have &c

over.

for Secy

SUBJECT.

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6/12

29/11

No. C.595-5 Office of the Inspector-General of Prisons
99-26 in Mysore,
Dated Bangalore, 7th January 1928.

From

The Inspector-General of Prisons

in Mysore, Bangalore.

To

The General Secretary to the Government
of H.H. the Maharaja of Mysore,
Bangalore.

Sir,

With reference to your No.G. 6309/Pris. 39-27-2 dated 6th December 1927, I have the honour to retransmit herewith, the extract of the more important items noted by the Comptroller in the report on the audit of accounts of the Bangalore Central Jail for the period from January 1925 to December 1926 with further remarks of the Superintendent of the said Jail.

I have the honour to be,
Sir,
Your most obedient servant,

Inspector-General of Prisons.

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Further remarks made by the Superintendent, Bangalore Central Jail on the extract of the more important items made by the Comptroller on the audit report of the Bangalore Central Jail for the period from Jany: 25 to December 1926.

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(1) Stock taking is being conducted and regular accounts of sawn timber will be maintained as per instructions of the Comptroller in Mysore.

(2) A reference to the order Book will show the un-executed orders. If further proof is wanted, it is afforded by the work shed registers ordered to be maintained by the maistries.

(3) Recoupment Bills will be prepared many times in future without using other receipts for expenditure as per instructions of the Comptroller. This can better be obviated by increasing the P.A

(4) The post of an Accountant is proposed in the revision of establishment which is under consideration of Government.

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" C O P Y "

Inspector-General of Prisons:

6th January 1928.

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Pris 39-21-4

PROCEEDINGS OF THE GOVERNMENT OF

HIS HIGHNESS THE MAHARAJA OF MYSORE.

----oOo----

R E A D.-

1. Letter No. 301/L.A.D. dated the 17th November 1927, from the Comptroller to Government, forwarding for the information and orders of Government, an extract of the more important items from the audit note on the accounts of the Central Jail, Bangalore, for the period from January 1925 to December 1926

Flag A

2. Letter No. C.595-b/99-26, dated the 7th January 1928, from the Inspector-General of Prisons in Mysore, forwarding the audit report referred to above with the further remarks of the Superintendent, Bangalore Central Jail.

Flag B

Order No. F/10272-3

Bangalore, dated 9th March 1928.

The important points raised in the audit report are:-

(a) That the accounts relating to timber are not correctly maintained;

(b) That the order book wherein orders received for execution are entered, is not properly posted;

(c) That the permanent advance is not being recouped in time for meeting contingent expenditure with the result that other monies on hand are misused for such expenditure, ~~without resort to other receipts~~ contrary to Article I of the Mysore Account Code, Vol. I.

(d) That the Day Book of realisation is not regularly maintained.

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Page 4 & 2

2. Government have perused the audit report of the Comptroller and the further remarks of the Superintendent, Bangalore Central Jail, and are pleased to issue the following instructions:-

(i) Regular accounts of sawn timber -- should be maintained as per instructions of the Comptroller;

(ii) Definite instructions should be obtained by the Superintendent, -- Bangalore Central Jail, from the Comptroller about the proper - - maintenance of the Order Book;

(iii) Government agree with the Comptroller that there is no necessity - for the increase of the permanent advance and direct that arrangements should be made for the - - prompt recoupment of the permanent advance and that other receipts should not be used for -- meeting contingent expenditure; and

(iv) Now that the establishment of the Bangalore Central Jail has been strengthened in the recent revision of the establishment of the Prisons Department, the irregularities referred to in the Day Book of realisation should be avoided.

By order,

Sd/-
Jr. GENERAL SECRETARY TO GOVERNMENT.

To

The Inspector-General of Prisons in Mysore
The Comptroller to Government.

Copy to the Financial Br
EB/11

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PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Read:—

1.Letter No.301/L.A.D. dated the 17th November 1927, from the Comptroller to Government, forwarding for the information and orders of Government, an extract of the more important items from the audit note on the accounts of the Central Jail, Bangalore, for the period from January 1925 to December 1926.

2.Letter No.C 595-5/99-26, dated the 7th January 1928, from the Inspector General of Prisons in Mysore, forwarding the audit report referred to above with the further remarks of the Superintendent, Bangalore Central Jail.

Order No.

Dated, Bangalore, March 1928.

The important points raised in the audit report are:-

(a) That the accounts relating to timber are not correctly maintained;

(b) That the order book wherein orders received for execution are entered, is not properly posted;

(c) That the permanent advance is not being recouped in time for meeting contingent expenditure with the result that other monies on hand are used for such expenditure, contrary to Article I of the Mysore Account Code Vol.I;

(d) That the Day Book of Realisation is not regularly maintain

2. Government have perused the audit report of the Comptroller and the further remarks of the Superintendent, Bangalore Central Jail. and are pleased to issue the following instructions:-

(i) Regular accounts of sawn timber should be maintained as per instructions of the Comptroller;

(ii) Definite instructions should be obtained by the Superintendent Central Jail, from the Comptroller about the proper maintenance of the Order Book;

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(iii) Government agree with the Comptroller that there is no necessity for the increase of the permanent advance and direct that arrangements should be made for the prompt recoupment of the permanent advance and that other receipts should not be used for meeting contingent expenditure; and

(iv). Now that the establishment of the Bangalore Central Jail has been strengthened in the recent revision of the establishment of the Prisons Department, the irregularities referred to in the Day Book of realisation should be avoided.

N C Seshadri

For General Secretary to Government.

To

The Inspector General of Prisons in Mysore.

The Comptroller to Government.

S.R.4: